

B O I E S , S C H I L L E R & F L E X N E R L L P

N E W Y O R K W A S H I N G T O N D C F L O R I D A C A L I F O R N I A N E W H A M P S H I R E

April 19, 2005

VIA EFILING & FEDERAL EXPRESS

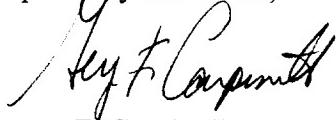
Honorable David E. Peebles
United States Magistrate Judge
Northern District of New York
James Hanley Federal Building
100 S. Clinton Street
PO Box 7345
Syracuse, NY 13261-7345

RE: Gragg v. International Management Group, Inc.
Civil Action No. 5:03-CV-00904 (NPM/DEP)

Dear Judge Peebles:

In accordance with the Court's Order, enclosed please find both a clean copy and a blackline version of the proposed First Amended Complaint. The changes reflect (1) the Court's denial of Plaintiff's motion to amend to reassert a breach of contract claim; (2) the delineation of the IMG entities from which Plaintiff is seeking relief in each of the separate counts; and (3) correction of the typographical error naming two Counts II.

Respectfully submitted,

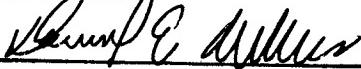

George F. Carpinello

GFC:spl

cc via email: Mitchell J. Katz
Robert C. Kilmer

*Permission to file First Amended
Complaint is granted.*

So Ordered,


David E. Peebles
United States Magistrate Judge
Dated: *4/25/05*
Syracuse, New York